

# 2010 IRS RESEARCH CONFERENCE PROGRAM

June 29–30, 2010 ★ The Liaison Capitol Hill ★ Washington, D.C.

## CONFERENCE SUMMARY

### TUESDAY JUNE 29<sup>TH</sup>

8:00 – 8:45	Registration
8:45 – 9:00	Welcome
9:00 – 9:30	Keynote Address
9:30 – 10:30	Panel Discussion
10:30 – 10:50	Break
10:50 – 12:20	Compliance of Large Business Entities
12:20 – 2:00	Lunch
2:00 – 2:15	Presentation of IRS Research Recognition Awards
2:15 – 3:45	Influencing Individual Taxpayer Behavior
3:45 – 4:00	Break
4:00 – 5:15	Drivers of Noncompliance
5:30 – 6:30	Poster Session and Social Hour

### WEDNESDAY JUNE 30<sup>TH</sup>

8:30 – 10:00	Tax Code Complexity and Compliance Burden
10:00 – 10:20	Break
10:20 – 11:50	Enforcement Strategies
11:50 – 12:00	Closing Remarks

## TUESDAY JUNE 29<sup>TH</sup> (Detailed schedule)

8:00 – 8:45	<b>Registration</b>
8:45 – 9:00	<b>Welcome</b>
9:00 – 9:30	<b>Keynote Address</b>
9:30 – 10:30	<b>Panel Discussion:</b> <p style="text-align: center;">The Impact of Globalization on Tax Administration (tentative)</p> <b>Moderator:</b> <p style="text-align: center;">TBD</p> <b>Panelists:</b> <p style="text-align: center;">TBD</p>
10:30 – 10:50	<b>Break</b>
10:50 – 12:20	<b>Compliance of Large Business Entities</b> <b>Moderator:</b> <p style="text-align: center;">Lois Petzing (Large &amp; Mid-Size Business, Internal Revenue Service)</p> <b>Papers:</b> <p><b><i>An Examination of FIN 48: Tax Shelters, Auditor Independence, and Corporate Governance</i></b>  Petro <b>Lisowsky</b> (University of Illinois at Urbana-Champaign), Leslie A. <b>Robinson</b> (Tuck School of Business at Dartmouth), and Andrew P. <b>Schmidt</b> (Columbia University)</p> <p><b><i>Partnerships with Reportable Entity Partners</i></b>  Charles E. <b>Boynton</b> and Barbara A. <b>Livingston</b> (Large &amp; Mid-Size Business, Internal Revenue Service)</p> <p><b><i>Temporary and Permanent Book-Tax Differences: Complements or Substitutes?</i></b>  Jennifer <b>Blouin</b> (The Wharton School, University of Pennsylvania), Jason <b>DeBacker</b> (Office of Tax Analysis, U.S. Department of the Treasury), and Stephanie <b>Sikes</b> (The Wharton School, University of Pennsylvania)</p> <b>Discussant:</b> <p style="text-align: center;">Drew Lyon (PricewaterhouseCoopers)</p>
12:20 – 2:00	<b>Lunch</b> (not provided)
2:00 – 2:15	<b>Presentation of IRS Research Recognition Awards</b>

## TUESDAY JUNE 29<sup>TH</sup> (Detailed schedule—continued)

2:15 – 3:45

### Influencing Individual Taxpayer Behavior

#### Moderator:

Patti Davis-Smith (Wage & Investment, Internal Revenue Service)

#### Papers:

#### ***Subsidizing Charitable Contributions with a Match vs. Income Tax Rebate: What Happens to Donations and Compliance?***

Marsha **Blumenthal** (University of St. Thomas, Professor Emerita), Laura **Kalambokidis** (University of Minnesota), and Alex **Turk**, (Small Business/Self-Employed Division, Internal Revenue Service)

#### ***Making Offshore Account Holders Disclose***

Susan **Morse** (Hastings College of the Law, University of California)

#### Discussant:

Leandra Lederman (Indiana University)

3:45 – 4:00

### Break

4:00 – 5:15

### Drivers of Noncompliance

#### Moderator:

Rahul Tikekar (Research, Analysis, and Statistics, Internal Revenue Service)

#### Papers:

#### ***Why People Don't Pay Their Nanny Taxes: Results from Interview Research and Schedule H Data***

Catherine **Haskins** (University of Massachusetts)

#### ***A Balance Due Before Remittance: The Effect on Reporting Compliance***

Paul **Corcoro** and Peter **Adelsheim** (Small Business/Self-Employed Division, Internal Revenue Service)

#### ***Intentional and Inadvertent Noncompliance***

Kathleen M. **Carley**, Brian **Hirshman**, Ju-Sung **Lee**, Michael **Martin**, Dawn **Roberston**, and Jesse **St. Charles** (Carnegie Mellon University)

#### Discussant:

Peggy Hite (Indiana University)

5:30 – 6:30

### Poster Session and Social Hour (The Liaison Capitol Hill)

#### ***Facilitated Self-Assistance Enhances Taxpayers' TAC Experiences***

Kirsten **Davis**, Melissa **Hayes**, Erica **Jenkins**, and Cecil **Powell** (Wage & Investment, Internal Revenue Service)

#### ***Application of Text Mining to Uncover the Issues and Concerns Surrounding Tax Preparers***

Ririko **Horvath**, Larry **May**, Rahul **Tikekar**, and Cheryl **Wagner** (Research, Analysis, and Statistics, Internal Revenue Service)

#### ***Compliance, Assistance, and the SmartCard***

Kathleen M. **Carley**, Neal **Altman**, and Michael **Martin** (Carnegie Mellon University), Joanne **Meikle** and Traci L. **Suiter** (Research, Analysis, and Statistics, Internal Revenue Service)

#### ***Understanding Tax Professionals' Work Processes Using the In Basket Technique***

Courtney L. **Rasey** (Wage & Investment, Internal Revenue Service)

#### ***An Analysis of Preparer Testing on Compliance***

Chris **Hess**, Karen **Yeager**, Michael **Bourque**, and Amy **Sriuthai** (Research, Analysis, and Statistics, Internal Revenue Service)

## WEDNESDAY JUNE 30<sup>TH</sup> (Detailed schedule)

8:30 – 10:00

### Tax Code Complexity and Compliance Burden

#### Moderator:

Kara Leibel (Research, Analysis, and Statistics, Internal Revenue Service)

#### Papers:

##### ***Individual Taxpayer Compliance Burden: The Role of Assisted Methods in Taxpayer Response to Increasing Complexity***

George **Contos**, John **Guyton**, Patrick **Langetieg**, and Melissa **Vigil** (Research, Analysis, and Statistics, Internal Revenue Service)

##### ***Enhancing Compliance Through Improved Readability: Evidence From New Zealand's Rewrite "Experiment"***

Adrian **Sawyer** (University of Canterbury, New Zealand)

##### ***Tax Compliance Costs: The Effect of Authority Behavior and Taxpayer Services***

Sebastian **Eichfelder** (University of Wuppertal, Germany), Chantal **Kegels** (Federal Planning Bureau, Brussels, Belgium), and Michael **Schorn** (Institute for Economy and Policy Research, Cologne, Germany)

#### Discussant:

Eric Toder (The Urban Institute)

10:00 – 10:20

### Break

10:20 – 11:50

### Enforcement Strategies

#### Moderator:

Katie Fox (Small Business/Self-Employed Division, Internal Revenue Service)

#### Papers:

##### ***Collecting Collected Taxes***

Keith **Fogg** (Villanova University School of Law)

##### ***Measuring and Tackling the Illicit Market for Excise Goods***

Anthony **Rourke** (KAI Enforcement and Compliance, HM Revenue & Customs, UK)

#### Discussant:

Don McPartland (Large & Mid-Size Business, Internal Revenue Service)

11:50 – 12:00

### Closing Remarks